

# IRISH UNIVERSITIES ACT, 1908.

ACCOUNTS of RECEIPTS and EXPENDITURE of UNIVERSITIES and COLLEGES, IRELAND, for the year ended 31st March 1919; together with the REPORT of the COMPTROLLER AND AUDITOR GENERAL thereon.

*(Presented pursuant to Act 8 Edw. 7. c. 38. s. 7 (6).)*

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## THE NATIONAL UNIVERSITY OF IRELAND.

ACCOUNT OF RECEIPTS AND PAYMENTS for the Year ended 31st March 1916.

## INCOME ACCOUNT.

## RECEIPTS.

	£	s.	d.	£	s.	d.
Balance on 1st April 1915:—						
Cash				14	0	
Stewart Trust Fund				341	15	3
Brown Endowment Fund				42	14	3
Liabilities of the late Royal University "General Fund"				715	3	7
Professorship of Catholic Theology Endowment Fund				188	14	11
Amalgamation Prize				10	10	0
Endowment charged on Irish Church Funds (34 & 45 Vict. c. 32, and 3 Edw. 7. c. 38)	10,090	0	0			
Less Income Tax	3,020	0	0			
				7,060	0	0
Income,						
				119	4	7
				15	0	0
				969	7	5
				202	6	4
				51	10	4
				6,164	15	0
				96	10	2
				220	18	6
				0	0	
				1	2	
				4	1	
				8,932	5	3
				2,188	11	9
				21,250	1	4

## PAYMENTS.

	£	s.	d.	£	s.	d.
Balance due Bank on 1st April 1915						737
Administration:—						
Office Salaries and Allowances	3,744	4	8			
Travelling Expenses, &c. of Members of Senate, &c.	466	4	9			
Stationery, Printing, &c.	1,960	7	3			
Office incidental Expenses	425	6	6			
Maintenance of Buildings, Services, &c.:—						6,445
Uplow and Repair of Buildings and Grounds						321
Examinations:—						
Refund of Fees	16	10	0			
Remuneration of Examiners (other than Professors)	5,706	3	11			
Remuneration of Supervisors and Superintendents	1,343	14	0			
Travelling Expenses, &c. of Examiners and Superintendents	1,141	7	11			
Petty Expenses of Examiners, Superintendents, &c.	28	12	10			
Pay of Attendants at Examination Halls	30	17	0			
Miscellaneous Expenses	1,445	17	7			
Liabilities of the late Royal University "General Fund"						780
Parliamentary Election Expenses						160
Scholarships, Prizes, &c.:—						
Special Money Prizes and Medals	225	0	0			
Travelling Scholarships	750	0	0			
Stewart Trust Scholarships	50	0	0			
Brown Endowment Medal and Prize	5	0	0			
Pearce Malone Scholarships	51	10	4			
Professorship of Catholic Theology Endowment Fund:—						
Salary of Professor	509	0	0			
Miscellaneous Expenses	8	14	11			
Leads and Buildings:—						
New Buildings and Improvement of Buildings (including equipment)						150
Capital Account (Surplus income transferred to):—						
Liabilities of the late Royal University of Ireland "General Fund"						500
Balance on 31st March 1916:—						
Stewart Trust Fund	522	3	11			
Brown Endowment Fund	52	14	8			
Liabilities of the late Royal University of Ireland "General Fund"	574	19	10			
Professorship of Catholic Theology Endowment Fund	152	4	4			
Amalgamation Prize	10	10	0			
						1,112
						21,250

## CAPITAL ACCOUNT.

## RECEIPTS.

	Securities (Nominal Value)		Cash
	£	s.	d.
Balance on 1st April 1918:—			
Stewart Trust Fund	1,324	0	0
Pension Fund	15,360	3	9
Liabilities of the late Royal University, "General Fund"	18,250	0	0
Carried forward	34,934	3	9

## PAYMENTS.

	Securities (Nominal Value).	Cash
	£ s. d.	£ s. d.
Cost of Securities purchased:—		
Liabilities of the late Royal University of Ireland "General Fund" - - -		500 0 0
Pension Fund - - - -		400 0 0
Carried forward - - - -		900 0 0

## THE NATIONAL UNIVERSITY OF IRELAND—continued.

## CAPITAL ACCOUNT—continued.

RECEIPTS.			PAYMENTS.		
	Securities (Nominal Value).	Cash.		Securities (Nominal Value).	Cash.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Brought forward	34,840 3 9		Brought forward		900 0 0
Surplus Income transferred from—			Balance on 31st March 1919:—		
Liabilities of the late Royal University of Ireland			Stewart Trust Fund	1,224 0 0	
“General Fund”		500 0 0	Pension Fund	15,766 8 9	
Pension Fund		400 0 0	Liabilities of the late Royal University “General Fund”	18,760 0 0	
Securities purchased:—					
Liabilities of the late Royal University of Ireland					
“General Fund”	500 0 0				
Pension Fund	400 0 0				
	<u>£35,740 3 9</u>	<u>900 0 0</u>		<u>£35,740 8 9</u>	<u>900 0 0</u>

## PENSION FUND.

RECEIPTS.			PAYMENTS.		
	£ s. d.			£ s. d.	
Balance on 1st April 1918	409 1 1		Pensions		64 1 11
Interest on Investments	425 13 4		Amount transferred to Capital for Investment	400 0 0	
Interest on Deposit Receipts	7 7 11		Balance on 31st March 1919	393 10 11	
Refund of Income Tax	15 10 6				
	<u>£837 12 10</u>			<u>£393 10 11</u>	

J. McGrath, Registrar.

I certify that these Accounts have been examined under my directions, and are correct.

H. J. Goss,

Comptroller and Auditor General.

## THE QUEEN'S UNIVERSITY OF BELFAST.

## ACCOUNT OF RECEIPTS AND PAYMENTS for the year ended 31st March 1919.

## INCOME ACCOUNT.

RECEIPTS.			PAYMENTS.		
	£ s. d.			£ s. d.	
Balance on 1st April 1918:—			Balance due Bank 1st April 1918:—		
General Fund (part), late Royal University	125 9 3		General Account	2,532 4 0	
Pension Fund (part), late Royal University	82 11 2		Administration:—		
Stewart Trust Fund	61 14 11		Salaries of President and Officers	2,787 13 4	
Students' Union Endowment Fund	10 3 8		Printing, Stationery, and Advertising	1,045 14 2	
Private Endowment Scholarships	1,779 2 6		Postages	114 2 4	
Officers' Training Corps	70 11 11		Office incidental Expenses	39 1 1	
			Insurance (Accident, Guarantee, and Health)	40 10 11	
Total Balance	3,129 13 5		Maintenance of Buildings, Service, &c.:—		
Parliamentary Grant:—			Repairs and Maintenance of Buildings and Grounds	730 7 10	
Irish Universities Act, 1908, sec. 7 (2)	18,000 0 0		Wages of Porters and Servants	2,893 7 3	
Endowment charged on Irish Church Funds (44 & 45 Vict. c. 52, and 3 Edw. 7. c. 83)	10,000 0 0		Cleaning	492 1 9	
Less Income Tax	2,000 0 0		Lighting and Heating	1,180 19 10	
		7,000 0 0	Water and Rates	808 19 4	
			Fire Insurance	125 4 9	
Income from Endowments:—			Teaching and Examination:—		
University Endowments:—			Salaries of Professors and Lecturers	21,287 10 5	
Riddell Demonstratorship	105 0 0		Laboratory and Departmental Expenses (including Library)	1,958 17 6	
Munro Chair	125 6 10		Fees of Examiners	1,698 13 0	
Dunville Chair	349 0 0		Investigators	83 14 6	
Chair of Education:—			Pension Fund	2,500 0 0	
Down County Council	206 0 0		Superannuation Fund	550 0 0	
Armagh County Council	50 0 0		General Fund (part), late Royal University	480 8 4	
Instructorship in Agriculture	500 0 0		Pension Fund (part), late Royal University	15 2 7	
Henry Munro Chair of Russian	508 14 9		Stewart Trust Fund	45 0 0	
		1,730 1 7	Students' Union Endowment Fund	42 10 8	
Carried forward	23,859 15 0				

Carried forward . . . . . 40,940 7 7

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## THE QUEEN'S UNIVERSITY OF BELFAST—continued.

## CAPITAL ACCOUNT.

## RECEIPTS.

Securities  
(Nominal Value).Cash.  
£ s. d.

Balance on 1st April 1918.—

Maugrave Chair of Pathology	5,000	0	0
Henry Maugrave Chair of Russian Language and Literature	10,250	0	0
Riddel Demonstratorship in Pathology	5,000	0	0
Purser Studentship	3,194	17	6
Poeter Scholarship	2,616	2	7
Sullivan Scholarship	3,768	0	0
Wray Exhibition	810	0	0
Pakenham Scholarship	1,386	14	10
Mogaw Scholarship	733	0	0
Reid-Harwood Scholarship	1,458	0	0
Shaw Memorial Prizes	272	15	5
Magneth Scholarship	2,860	0	0
Euri Scholarship	589	15	8
Gibson Scholarship Fund	15,724	4	9
Peel Prize Fund	441	0	2
General University Fund	11,628	0	0
General Fund (part), late Royal University	12,920	0	0
Pension Fund (part), late Royal University	8,060	0	0
Students' Union Endowment Fund	2,041	7	11
Stewart Trust Fund	1,738	0	0
Pension Fund	22,307	15	0
Superannuation Fund	5,146	17	10

Surplus Income transferred  
from—

Henry Maugrave Chair of Russian Language and Literature		500	14	9
Gibson Scholarship Fund		400	0	0
Charles Legg Memorial Scholarship		200	0	0
Sir William Crawford Scholarship		1,000	0	0
Maugrave Prizes in Pathology		200	0	0
Pension Fund		2,338	3	5
Superannuation Fund		756	18	10

Securities purchased:—

Henry Maugrave Chair of Russian Language and Literature		587	9	9
Gibson Scholarship Fund		421	17	6
Charles Legg Memorial Scholarship		200	0	0
Sir William Crawford Scholarship		1,054	18	9
Maugrave Prizes in Pathology		210	18	9
Pension Fund		2,506	0	0
Superannuation Fund		800	0	0

119,351 9 5      5,464 17 0

## PAYMENTS.

Securities  
(Nominal Value).Cash.  
£ s. d.

Cost of Securities purchased:—

Henry Maugrave Chair of Russian Language and Literature		500	14	9
Gibson Scholarship Fund		400	0	0
Charles Legg Memorial Schol- arship		200	0	0
Sir William Crawford Schol- arship		1,000	0	0
Maugrave Prizes in Pathology		200	0	0
Pension Fund		2,338	3	5
Superannuation Fund		756	18	10

Balance on 31st March 1919:—

Maugrave Chair of Pathology	5,000	0	0
Henry Maugrave Chair of Russian Language and Literature	10,787	9	9
Riddel Demonstratorship in Pathology	5,000	0	0
Purser Studentship	3,194	17	6
Poeter Scholarship	2,616	2	7
Sullivan Scholarship	3,768	0	0
Wray Exhibition	810	0	0
Pakenham Scholarship	1,386	14	10
Mogaw Scholarship	733	0	0
Reid-Harwood Scholarship	1,458	0	0
Shaw Memorial Prizes	272	15	5
Magneth Scholarship	2,860	0	0
Hart Scholarship	589	15	8
Gibson Scholarship Fund	15,724	2	3
Peel Prize Fund	441	0	2
Charles Legg Memorial Schol- arship	200	0	0
Sir William Crawford Schol- arship	1,054	18	9
Maugrave Prizes in Pathology	210	18	9
General University Fund	11,628	0	0
General Fund (part), late Royal University	12,920	0	0
Pension Fund (part), late Royal University	8,060	0	0
Students' Union Endowment Fund	2,041	7	11
Stewart Trust Fund	1,738	0	0
Pension Fund	22,307	15	0
Superannuation Fund	5,046	17	10

119,351 9 5      5,464 17 0

**THE QUEEN'S UNIVERSITY OF BELFAST—continued.**  
**PENSION FUND.**

RECEIPTS.	£ s. d.	PAYMENTS.	£ s. d.
Balance on 1st April 1918 . . . . .	532 18 3	Pensions . . . . .	489 11 6
Revenue (Annual Pension Charge) . . . . .	2,500 0 0	Amount transferred to Capital for Investment . . . . .	2,398 3 1
Dividends on Investments . . . . .	615 19 9		
Interest allowed by Bank . . . . .	5 18 10	Balance on 31st March 1919 . . . . .	251 18 1
Income Tax refunded . . . . .	94 12 8		
	<u>23,509 9 6</u>		<u>23,509 9 6</u>

**SUPERANNUATION FUND.**

RECEIPTS.	£ s. d.	PAYMENTS.	£ s. d.
Balance on 1st April 1918 . . . . .	81 7 1	Amount transferred to Capital for Investment . . . . .	754 18 10
Revenue (Superannuation Charge) . . . . .	550 0 0		
Dividends on Investments . . . . .	154 12 9	Balance on 31st March 1919 . . . . .	65 8 1
Interest allowed by Bank . . . . .	3 5 6		
Income Tax refunded . . . . .	35 1 8		
	<u>682 7 0</u>		<u>682 7 0</u>

*J. Miles Barber, Honorary Treasurer.*

I certify that these Accounts have been examined under my directions, and are correct.

*H. J. Gibbon,  
Comptroller and Auditor General.*

**UNIVERSITY COLLEGE, DUBLIN.**

**ACCOUNT OF RECEIPTS AND PAYMENTS for the year ended 31st March 1919.**

**INCOME ACCOUNT.**

RECEIPTS.	£ s. d.	PAYMENTS.	£ s. d.
Parliamentary Grant . . . . .	32,000 0 0	Balance 1st April 1918 . . . . .	5,004 5 3
Grants from Local Authorities:—		Administration:—	
County Councils and City of Dublin		Scholarships and Allowances . . . . .	2,894 9 6
Scholarships . . . . .	7,932 14 0	Wages of Office Staff . . . . .	722 5 6
Corporation of Dublin—Stipends of Chaires . . . . .	260 0 0	Printing, Stationery, and Advertising . . . . .	936 4 3
Refund of Expenses of County Councils and City of Dublin Scholarship Examinations . . . . .	151 5 7	Office Incidental Expenses . . . . .	203 7 8
Contributions by County Councils towards Chair of Agriculture . . . . .	220 0 0	Maintenance of Buildings, Service, &c.:—	
Income from Endowments:—		Rates and Taxes and Insurance . . . . .	837 11 1
O'Curry Memorial Fund . . . . .	6 12 3	Repairs and Maintenance of Buildings . . . . .	568 17 7
Anthony Birmingham Memorial Fund . . . . .	8 5 4	Wages of Porters, &c. . . . .	1,475 16 0
Scannan Scholarship Fund . . . . .	53 14 4	Heating and Lighting . . . . .	1,638 15 1
Scannan Memorial Fund . . . . .	1 17 8	Miscellaneous . . . . .	565 9 3
— . . . . .	15,450 17 9	Teaching and Examination:—	
— . . . . .	54 13 7	Scholarships of Professors, Lecturers, and Librarians . . . . .	21,968 4 8
— . . . . .	73 0 0	Scholarships of Assistants and Demonstrators . . . . .	4,511 0 8
— . . . . .	150 0 0	Expenses of Libraries, Laboratories, and Museums . . . . .	3,529 12 10
— . . . . .	0 0 0	Examination Expenses . . . . .	625 5 1
— . . . . .	345 7 7	Incidental Expenses . . . . .	85 8 10
— . . . . .	11,364 11 5	Expenses of County Councils and City of Dublin Scholarship Examinations . . . . .	213 3 6
— . . . . .	6 17 7	Grants towards the Higher Education of demobilised Officers and Men . . . . .	130 0 0
		Non-effective Charges:—	
		Pension Fund . . . . .	3,000 0 0
		Scholarships, Prizes, &c.:—	
		General Fund . . . . .	3,004 6 8
		County Councils and City of Dublin	9,642 12 7
		Scannan Scholarship . . . . .	22 13 4
		Miscellaneous:—	
		Rent . . . . .	859 16 8
		Maintenance of Grounds . . . . .	214 4 8
		Grants to Student Societies . . . . .	447 10 0
		Refund of Fees . . . . .	166 18 0
		Sundries . . . . .	228 5 10
		Interest on Bank Overdraft . . . . .	125 13 6
		Land and Buildings:—	
		New Buildings and Improvements (including equipment) . . . . .	11,867 7 8
		Additional Expenditure on Buildings and Equipment . . . . .	3,968 1 4
Balance due on 31st March 1919 . . . . .	12,933 12 7		<u>290,140 10 9</u>
	<u>290,140 10 9</u>		



## UNIVERSITY COLLEGE, CORK—continued.

## INCOME ACCOUNT—continued.

RECEIPTS.				PAYMENTS.			
	£	s.	d.		£	s.	d.
Brought forward	32,498	10	4	Brought forward	32,798	1	3
National University of Ireland Fund:—				Miscellaneous:—			
Expenses of Examinations	141	2	7	Botanic Gardens and Grounds	55	14	10
Balance due Bank on 31st March 1919:—				Literary Deposits repaid	33	0	0
General Account	3,352	14	5	Telephone Service	38	16	11
				Subscriptions to Clubs	429	10	9
				Fees returned	69	0	0
				Chemistry Deposits returned	35	4	4
				Legal Expenses	54	11	7
				Land and Buildings:—			
				Purchase of Land	79	1	0
				New Buildings and Improvements (including Equipment)	815	1	5
				Balance on 31st March 1919:—			
				Honan Fund	354	8	11
				Local Authorities Fund	1,068	8	9
				Peel Fund	28	6	7
				Cash in hand	8	2	1
	435,987	7	4		435,987	7	4

## CAPITAL ACCOUNT.

RECEIPTS.				PAYMENTS.			
	£	s.	d.		£	s.	d.
Balance on 1st April 1918:—				Cost of Securities purchased:—			
College General Fund	1,905	0	0	Honan Fund	400	0	0
Blayney Fund	1,348	17	3	Pension Fund	1,150	0	0
Charles Medal Fund	125	0	0	Securities sold:—			
Honan Fund	10,090	0	0	Mortgage Redeemed Honan Fund	400	0	0
Peel Fund	420	16	8	Balance on 31st March 1919:—			
Pension Fund	11,132	11	10	College General Fund	1,905	0	0
Income transferred from Income Account:—				Blayney Fund	1,348	17	3
Pension Fund	1,150	0	0	Charles Medal Fund	125	0	0
Securities purchased:—				Honan Fund	10,090	0	0
Honan Fund	400	0	0	Peel Fund	420	16	8
Pension Fund	1,150	0	0	Pension Fund	12,382	11	10
Proceeds of sale of Securities:—							
Portion of Mortgage repaid	400	0	0				
Honan Fund							
	426,182	5	9		426,182	5	9
	1,552	14	0		1,552	14	0

## PENSION FUND.

RECEIPTS.				PAYMENTS.			
	£	s.	d.		£	s.	d.
Balance on 1st April 1918	568	1	8	Pensions	638	3	0
Revenue (Pension Charge)	800	0	0	Amount transferred to Capital for Investment	1,150	0	0
Interest on Investments, &c.	568	5	1	Balance on 31st March 1919	767	3	9
	426,340	6	9		426,340	6	9

Bertram C. A. Windle, President.

I certify that these Accounts have been examined under my directions, and are correct.

H. J. Gheen,

Comptroller and Auditor General.

## UNIVERSITY COLLEGE, GALWAY.

ACCOUNT OF RECEIPTS AND PAYMENTS for the year ended 31st March 1919.

RECEIPTS.				PAYMENTS.			
	£	s.	d.		£	s.	d.
Balance on 1st April 1918	1,178	6	3	Administration:—			
Parliamentary Grant	14,000	0	0	Salaries of Office Bearers and Clerks	1,755	12	0
Grants from Local Authorities:—				Travelling Expenses of Governing Body	54	6	1
County Council of Leitrim	144	10	0	Stationery, Printing, and Advertising	988	11	4
" " Galway	550	0	0	Office Incidental Expenses	20	12	8
" " Sligo	225	0	0				
" " Roscommon	317	0	0				
" " Mayo	334	15	5				
Carried forward	15,593	11	8	Carried forward	2,079	2	3



## UNIVERSITY COLLEGE, GALWAY—continued.

## INCOME ACCOUNT—continued.

RECEIPTS				PAYMENTS			
	£	s.	d.		£	s.	d.
Brought forward	16,683	11	8	Brought forward	2,079	2	2
Income from Endowments—				Maintenance of Buildings, Service, &c.—			
Endowment Fund	197	18	8	Repairs and Maintenance	118	6	3
Blayney Bequest Fund	19	16	7	Wages of Porters and Attendants	1,282	4	4
Dr. and Mrs. W. A. Browne Fund	26	4	2	Lighting and Heating	374	4	11
Pool Fund	11	0	2	Miscellaneous	189	12	7
College Fees	492	15	0	Teaching and Examination—			
Class Fees	2,888	5	0	Salaries (including Class Fees) of Professors, Lecturers, Examiners, and Superintendents—	19,214	4	0
Miscellaneous—				Expenses of Laboratories, Library, and Museums	805	17	5
Library Deposits	35	0	0	Non-Effective Charges—			
Other Miscellaneous Receipts	50	18	6	Annual Pension Fund Charge	1,030	0	0
Bank Interest	81	4	2	Scholarships, Prizes, &c.—			
Receipts from the National University of Ireland	102	5	0	General Fund	1,021	10	6
				Blayney Bequest Fund	10	1	9
				Dr. and Mrs. W. A. Browne Fund	12	6	4
				Pool Fund	11	17	10
				Miscellaneous—			
				Library Deposits repaid	18	0	0
				Botanic Gardens and Grounds	11	9	4
				Other Miscellaneous Payments	246	15	4
				Balance on 31st March 1919	3,148	19	8
	629,566	11	11		629,566	11	11

## CAPITAL ACCOUNT.

RECEIPTS				PAYMENTS			
	Securities (Nominal Value).				Securities (Nominal Value).		
	£	s.	d.		£	s.	d.
Balance on 1st April 1918—				Cost of Securities purchased—			
Endowment Fund	3,900	0	0	Pension Fund			
Blayney Fund	1,112	15	5	Balance on 31st March 1919—			
Browne Fund	1,359	0	0	Endowment Fund	3,900	0	0
Pool Fund	441	1	10	Blayney Fund	1,112	15	5
Pension Fund	5,698	12	5	Browne Fund	1,359	0	0
Surplus Income transferred from Income Account—				Pool Fund	441	1	10
Pension Fund				Pension Fund	6,445	12	5
Securities purchased—							
Pension Fund	750	0	0		13,158	9	8
	13,158	9	8		541	12	0

## PENSION FUND.

RECEIPTS				PAYMENTS			
	£	s.	d.		£	s.	d.
Balance on 1st April 1918	262	2	2	Pensions and Gratuity	1,156	7	
Revenue (Annual Pension Charge)	1,030	0	0	Amount transferred to Capital for Investment	541	12	
Interest on Investments	308	6	3				
Bank Balance	4	16	9				
Balance on 31st March 1919	92	14	6				
	1,697	19	8				

Alex. Anderson, President.

I certify that these Accounts have been examined under my directions, and are correct.

H. J. Gibson,  
Comptroller and Auditor-General.

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

No observations arise on these accounts.

Exchequer and Audit Department,  
30th October 1919.H. J. Gibson,  
Comptroller and Auditor General.Printed under the authority of His Majesty's STATIONERY OFFICE  
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